



RIVERS STATE INTERNAL REVENUE SERVICE

VAT REGISTRATION / UPDATE FORM

PART A:

To be completed by all VAT persons for vat, the explanatory notes overleaf are part of the forms.

1. (a) Name of VATable person
- (b) Place of Business (not P.O.BOX)
- (c) Office telephone number:
- (d) Official E-mail address:
- (e) RIVTIN Number:
- (f) Date of Incorporation/Registration:
2. (a) Nature of Business
 - (i)
 - (ii)
 - (iii)
- (b) Type of Goods/Service
 - (i)
 - (ii)
3. Date of Commencement of Business:
4. Attach three (3) years audited financial statement.

PART B:

CERTIFICATION

I certify that the information given above is correct in all respects and confirm that to the best of my knowledge and belief there are no other facts, the omission of which would be misleading.

Official stamp of the VATable person

**Signature of Principal Officer of
 VATable person (6)**

Designation

Full Name

Date

Contact telephone no & email:



RIRS VAT RETURNS BOOKLETS FORMS

VALUE ADDED TAX RETURNS FORM 002A

Period covered M M Y Y Beginning D D M M Y Y Ending D D M M Y Y

Tax Payer's Name : RIVTIN :

Tax Payer's Physical Address : Doc No :

Postal Address (Including Postal Code) : Tel. No :

Email Address : Corporate Website :

Line	This Return Form is to be completed.	CURRENCY	NAIRA	USD	GBP	EURO
A - TRANSACTION SUMMARY						
A	Total No of Branches					
B	Total Sales/Income Exclusive of VAT					
C	Total Purchases					
B- SALES/ INCOME		Amount				
D	Total Income Received from Sale for the Month Excluding VAT					
E	Less: Value of Goods and Services Exempted Included in Line D					
F	Less: Value of Zero Rated Goods & Services Included in line D					
G	Sales Adjustments (Gross amount)					
H	Income Received from Sales Subject to VAT (Line D-E-F+G)					
I	TOTAL Output Tax Collected 7.5%					
C- VAT ON PURCHASES / EXPENSES						
J	Payments for Domestic Purchases other than zero rated and exempted goods and services For the Month					
K	Payments for Domestic Purchases for Zero Rated Goods					
L	Total Domestic Purchases Subject to In t Tax (Line J+K)					
M	Payment for Imported Goods For the Month					
N	TOTAL Purchases Subject to Input Tax (Line)					
O	Total Input Tax Paid Line N @ 7.5%					
P	VATable (Credit) for Current Month (line I-O)					
Q	Less VAT deducted at source (by MDAs & Oil and Gas) Current Month					
R	Less Automatic/Electronic VAT Payment in Current Month					
S	Net VAT Payable (Refundable) Current Month (Line P-Q-S)					
T	Previous Unrelieved VAT Credit Brought Forward					
U	Total VAT Credit claimable Line S+T if S is negative)					
V	VAT Credit Relieved					
W	Unrelieved VAT Credit Carried Forward					
X	VAT Payable					

Note: LATE FILING & PAYMENT SHALL BE PENALISED

DECLARATION: I declare that the particulars in this return and the accompanying Schedules(input, output and other adjustments) are correct and complete in accordance with the provisions of RVS Value Added Tax No.4.21

FULL NAME: DESIGNATION:

SIGNATURE: DATE:

FOR RIRS USE ONLY

NAME: NO: SIGNED: DATE:

FORM LINE	GUIDE FOR VALUE ADDED TAX FILING
	<p>This guide shows how the VAT Return Form 002 is to be completed and filed either online or at tax office by Headquarters or a Branch. The tax offices have mandate to demand for any additional documents or information for the purpose of determining the completeness and correctness of returns filed</p> <p>The return is due not later than 21st day of the month following the month of reporting.</p>
A	Enter Branch Number if the filer is a branch or Number of Branches if the filer is the Corporate Headquarters and this must be accompanied with schedule for attribution.
B	Enter total sales Received for the Month in cash as reflected in Bank statement (excluding VAT).
C	Enter total purchases for the Month
D	Enter total income Received from Sales for the Month in cash (excluding VAT).It can be cash received for current sales or previous Months' sales on which output Tax was collected
E	Less: Value of Goods and Services Exempted Included in Line D above
F	Less: Value of Zero Rated Goods and Services Included in Line D
G	Sales Adjustments: Enter total adjustment made for gross sales whose output tax was withheld by Agents or not available for off-setting against input tax. Details can be attached as pdf file when filing on line
H	Enter Income Received from Sales Subject to VAT: Line D-E-F+G. Line G can be for claim(-) or remittance(+) for previously omitted Sales/Income
I	Total Output Tax: This is the actual output tax Received from customers Line H @ 7.5%
J	Enter Payments made for Domestic purchases for production of Goods and Services other than zero rated and exempted goods and services stated in line D:
K	Enter Payments made for Domestic Purchases for production of Zero Rated Goods and Services stated in line F. please ignore if you have not entered any figure in line F above
L	Total Domestic Purchases subject to VAT. This line J-K if line K is applicable
M	Payments for Imported Goods and Services for the Month. This is the gross value of imported goods on which import VAT was paid.
N	Total Purchases subject to VAT Line L+M
O	Total Input Tax: This is total VAT paid Line N @ 7.5%
P	VAT Payable (credit) Line I-S. where Line I is greater than S VAT is payable and the reverse will result to credit denoted by (-)
Q	Less: VAT deducted at Source by MDAs and Oil and gas Companies current Month
R	Less Automatic/Electronic VAT Payment in Current Month
S	Net VAT Payable/(Refundable) for Current Month
T	Month VAT Credit Brought Forward: The first year MUST be approved before it is entered in SIGTAS
U	Total VAT credit for the current Month. This is adding Line S to T if line S is credit
V	VAT Credit Relieved. This can only happen when there is VAT payable in line S. Amount to be relieved is restricted to maximum of total credit that VAT payable can accommodate.
W	Unrelieved VAT Credit Carry Forward: line U-V if the result is negative it is automatically carried forward to subsequent month for off-set
X	VAT Payable:

VAT collection attribution for the Month ended_____

Document No:

[illegible]

Please add more sheets if necessary



VAT RETURNS FORM 003 (AGENTS & SELF CHARGE)

This returns covers	M	M	Y	Y	Beginning	D	D	M	M	Y	Y	Ending	D	D	M	M	Y	Y
Company Name :												RIVTIN :						
Company Physical Address :												Doc No :						
Postal Address (Including Postal Code) :												Tel. No :						
Email Address :												Corporate Website :						
Line	This Return Form is to be completed.												Currency	Naira	USD	GBP	Euro	
B													Schedule				Amount	
D	Total Withheld VAT Payable																	
Note: LATE FILING & PAYMENT SHALL BE PENALISED																		
DECLARATION: I declare that the particulars in this return are true, complete and correct in accordance with the provisions of RVS Value Added Tax No.4.21.																		
FULL NAME: _____ DESIGNATION: _____																		
SIGNATURE: _____ DATE: _____																		
FOR RIRS USE ONLY																		
NAME: _____					IR NO: _____					SIGNED: _____					DATE: _____			

GUIDE FOR VAT FILING 002B

The returns are due for filing not later than 21st day of the month following the month of transactions. The tax payer filling return is performing agency role of withholding VAT at Source or Self Charging itself of VAT not invoiced and remitting same to RIRS not later than the stipulated time- Filing of this return does not in any way stop filing of VAT form 002A as taxable persons are both agents and payers. The form can be used to file for one-off transactions that are not stock in trade related or for expatriates

The return is filed manually or online and the schedules will be required going forward for upload at payment interface

FORM LINE	This form has 2 rows for completion as stated below
D	Line 20: Enter total amount Self or withheld from Contractors]service providers payment Charged
	This is arrived at after taking into consideration the nature of contract or service, currencies of transaction, exchange rate (where applicable), value of the contract and VAT amount deductible with schedule full u loaded
I	Line 45: Enter the total amount payable on self-charge. This amount MUST equal the amount per schedule or self-charge. There is no part payment
	The schedule of withholdees are to be attached when making payment at payment platforms in the near future

VAT collection attribution for the Month ended_____

Document No:

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Please add more sheets if necessary